



COLORADO
Department of Revenue
 Taxation Division

MEMORANDUM

TO: To Whom It May Concern

FROM: Milo Hay, Local Government Analyst
 Local Government Support Unit

Date: February 14, 2022

SUBJECT: LOCAL TAX CHANGES - EFFECTIVE January 1, 2022

STATE ADMINISTERED

State Tax	Tax Rate	Exempt*	Use Tax	Service Fee
State (Vendor Fee)	2.90%	A-B-C-D-E-G-H-K-L- M-N-O-P-Q-R	2.90%	4% Cap of \$1,000.00 (None if net taxable sales are greater than \$1,000,000.00)

City Tax	Tax Rate	Exempt*	Use Tax	Service Fee
Eckley (Use Tax Added)	2.10%	A-B-C-D-E-G-H-K-M- P-O	2.10%	None
Julesburg (Increased Tax)	2.30%	None	1%	3.33%
Larkspur (State-Collected)	4%	A-B-C-D-E-G-H-L-K- M-O-P-Q-R	None	None
Las Animas (Increased Tax)	4%	None	4%	3.33%
Mead (Increased Tax)	3%	A-B-C-K	3%	None
Monument (Increased Sales Tax)	3.50% ¹	A-B-C-K	2%	3.33%
Ramah (New Tax Jurisdiction)	2%	A-B-C-K	None	None



STATE ADMINISTERED (cont.)

County Tax	Tax Rate	Exempt*	Use Tax	Service Fee
Arapahoe (Extension)	0.25%	A-B-C-D-E-G-H-K-M	0.25%	0.50%
Clear Creek (Increased Tax)	2.65%	None	None	None
Conejos (New Tax Jurisdiction)	2%	A-B-C-D-E-H-K-L-M- N-O-P-R	2%	None
Eagle (Service Fee)	1.50% ²	A-B-C-K	None	None
Grand (Service Fee)	1.30%	D	None	3.33% ³ (Cap of \$200.00 per month)
Las Animas (Extension)	1.5%	None	1.5%	3.33%
Moffat (Exemption)	2%	E-K-L-M	None	3.33%
Summit (Service Fee)	2.75% ²	None	None	None

Special District Tax	Tax Rate	Exempt*	Use Tax	Service Fee
Eagle MTS (Service Fee)	0.50%	A-B-C-K	None	None
Lake County Lodging (Leadville Omitted)	1.90%	None	None	None
Pikes Peak RTA (Calhan Added)	1%	A-B-C-D-E-G-H-K-L- M-O-P-R	None	3.33%
San Miguel County Lodging (Telluride Omitted)	2%	None	None	None
Summit MHA (Service Fee)	0.725%	A-B-C-D-E-G-H-K-L- M-O-P-R	0.125% (Vehicles Only)	None
Summit MTS (Service Fee)	0.75%	None	None	None



HOME RULE SELF-COLLECTING

Home-Rule Tax	Tax Rate	Exempt*	Use Tax	Service Fee
Boulder (Tax Extension)	3.86% 4.01% ⁴	Contact City	Contact City	None
Greeley (Tax Extension)	3.46% ⁵ 4.11%	Contact City	Contact City	None
Lafayette (Tax Increase)	3.87%	Contact City	Contact City	2.50% ⁶
Littleton (Tax Increase)	3.75%	Contact City	Contact City	2.50% ⁶
Lone Tree (Tax Increase)	2.81%	Contact City	Contact City	None
Vail (Tax Increase)	4.50% 4% ⁵	Contact City	Contact City	None

EXEMPTIONS AND OTHER NOTATIONS

*A = Food for home consumption	*M = School-related sales
*B = Machinery and machine tools (as defined on form DR 1191)	*N = Biogas production system components
*C = Gas, electricity, etc., for residential use	*O = Property used in space flight
*D = Occasional sales for charitable organizations	*P = Machinery or machine tools equipment used for processing recovered materials per business list on Public Health & Environment
*E = Farm equipment	*Q = Sales on retail and retail marijuana products
*G = Food sold through vending machines	*R = Manufactured homes (HB18-1315)
*H = Low-emitting vehicles (over 10,000 lbs.)	*Y = Motor vehicles
*K = Renewable energy components	*Z = Building materials
*L = Beetle wood products	

FOOTNOTES FOR COUNTY AND SPECIAL DISTRICT TAX

¹ Reduced collection of sales tax from certain businesses in the area subject to a Public Improvement Fee.

² Rate includes 0.5% Mass Transit System (MTS) in Eagle and Pitkin Counties and 0.75% in Summit County.

³ Cap of \$200 per month on service fee.

⁴ Sales tax on food & liquor for immediate consumption.

⁵ Food for home consumption.

⁶ Cap at a certain amount.